Bill to amend the Cochin Income-tax Regulation.

Mr. Thomas Manjuran:—I beg to introduce the Bill to amend the Cochin Income tax Regulation.

As stated in the statement of objects and reasons the Indian Income Tax Act has, of late, been extensively amended. The Government consider that it is expedient to bring the Cochin Income Tax Regulation into line with the British Act. Certain clerical mistakes that existed in our Regulation have also to be corrected. These amendments introduced in British India are some of them of a very far reaching character and not intended to operate against the interests of the tax payer. In fact several of these amendments are intended to protect the interests of the tax-payer. There are amendments which may be construed to be not in favour of the tax payer also. Now these amendments are, as the Bill shows, numerous and of course have to be examined by a Select Committee and I shall presently move for the appointment of one. I do not know whether I should go into the nature of the provisions of the Bill since to do so will be unnecessarily taking away the time of the House. With these observations I beg to move for the introduction of the Bill.

Mr. C. J. Mathew:—I second it.

Motion put and carried.

Mr. C. J. Mathew:—The title of the Bill is "A Bill to amend the Cochin Income Tax Regulation VIII of 1108"

Mr. Thomas Manjuran:—I move that the Bill be referred to a Select Committee consisting of the following members namely, the Diwan Peishkar, Messrs. Joseph Pettah, C. A. Ouseph, A. Sivarama Menon, S. S. Koder, Dr. K. Sankara Menon and the Government Advocate.

Mr. C. J. Mathew:—I second it.

Mr. K. M. Ibrahim:—I propose the name of Mr. T. A. Ramachandra Ayyar also.

Mr. P. Kumaran Ezhuthassan:—I second it.

Motion put and carried.

President:—The Committee should report within a month, the Diwan Peishkar to be the Chairman.

Bill to amend the Cochin Municipal Regulation.

Mr. Thomas Manjuran:—I beg to introduce the Bill to amend

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the Cochin Municipal Regulation. This Bill consists of one operative section which deals with the erection of private landing places, halting places, bus stands or cart stands within Municipal limits. As the statement of objects and reasons shows there does not exist, in the Cochin Municipal Regulation any definite provision to prohibit private parties from opening or maintaining private cart stands, bus stands, &c. within Municipal areas. The Chairmen of the Municipalities request that the opening or maintaining of such private bus stands, cart stands &c. should be prohibited altogether and penalties prescribed for enforcing such prohibition. The Government consider that the request should be granted. Hence this Bill. Now this is a matter which is best known, of course, to the Municipalities and it has been brought to the notice of the Government that it is highly undesirable to allow the opening of rival cart stands by private gentlemen in Municipalities. It would appear that in Municipalities like Trichur there are extensive cart stands constructed with public funds by the Municipality and it was thought desirable not to create unhealthy rivalry. Hence the Bill which, I hope, will be accepted as absolutely non-controversial. City fathers ought to know what is good for them. They are all in favour of this Bill and they have passed resolutions to this effect.

Mr. C. J. Mathew:—I second it.

Mr. C. A. Ouseph—On a point of information. May I know what is meant by a busstand?

Mr. Thomas Manjuran:—I suppose it is clear even without a definition. It is a place where buses go and stand.

Mr. C. A. Ouseph—It may be quite clear to you but it is not so very clear to Courts. There are several mill owners in Trichur who have their own places of landing. If these landing places come within the provisions of this Bill, it will be much against the industry of the town, so that these things will have to be made clear. The Law Member speaks it is very unoffensive. It is hopeless. I oppose the whole Bill.

Mr. Joseph Pettah:—On a point of information. May I know whether this prohibits the erection of landing places in backwaters by private gentlemen in their houses?

Mr. Thomas Manjuran:—If it is intended to be let out for hire, it will come within the provisions of this Bill.

Motion put and carried.

Mr. C. J. Mathew:—The title of the Bill is "A Bill to amend the Cochin Municipal Regulation."

Mr. Thomas Manjuran:—I beg to move, Sir, that the Bill may

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be taken into consideration. But in doing so I may at once make it clear that I don't personally intend to move for the appointment of a Select Committee. But if the Hon'ble Members consider that the language of the Bill cannot be modified without referring it to a Select Committee I shall not oppose the idea of appointing a Select Committee. The Bill itself consists of only one operative clause.

President:— Before moving for the consideration of the Bill you will have to move for the suspension of the Standing Orders.

Mr. C. A. Ouseph:— If the suspension is moved we will oppose it.

President:— You cannot oppose it.

Mr. C. A. Ouseph:— I wish to move that a Select Committee may be appointed for going into the details in regard to this matter. My reasons are these: Now, the Municipal Regulation does not define several of these places mentioned in the section and it is very clear that many of these are liable to extended interpretation which may put people in danger of being prosecuted for absolutely nothing. For example, no person shall open a new private landing place. Suppose a man has his land near a Canal. He cannot have a new landing place. It does not show that this new landing place must be such that he opens it to others so as to entail him to be prosecuted. Further, halting places: That is not defined in the Municipal Regulation. "No person shall open a private halting place". I do not know what the Hon'ble Law Member means by halting places. If a man stands on the road he halts there. Is it a halting place ? (Laughter). So it has to be defined. Further, Bus Stands or Car Stands. Of course the ordinary meaning is clear. But suppose a man has three buses and there are several persons who have more than five or six buses. For example, take the case of the Nemmara Bus Service. They have got nearly eight or ten buses. They have got their own private Bus Stands. One man may take it into his head to interpret this Bus Stand as applying to them. Not only within the Municipal Limits, but within one mile. In my humble opinion this requires better definition so that the meaning may be made clearer and the chance of prosecution may be lessened. So I move that a Select Committee consisting of the following Hon'ble Members may be appointed:—

Dr. A. R. Menon, Mr. P. Krishna Menon, Mr. George Chakyamuri, the Law Member and the Mover.

Mr. P. Kumaran Ezhuthassan:— I second it.

Motion put and carried.

President:— The Committee should report within a month. The Government Advocate will be the Chairman.

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